

MENTAL HEALTH FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,305,023	\$ 2,337,347	\$ 32,324
Business and other taxes	13,000	17,512	4,512
Total taxes	<u>2,318,023</u>	<u>2,354,859</u>	<u>36,836</u>
Intergovernmental revenues			
Federal grants	4,283,677	3,071,719	(1,211,958)
State grants	5,101,659	777,003	(4,324,656)
Intergovernmental services	79,431,883	79,366,288	(65,595)
Total intergovernmental revenues	<u>88,817,219</u>	<u>83,215,010</u>	<u>(5,602,209)</u>
Charges for services			
Interfund/department charges for services	905,548	633,084	(272,464)
Interest earnings	160,000	275,957	115,957
Miscellaneous revenues			
Rents and royalties	-	676	676
Transfers in	1,474,099	1,474,099	-
Sale of capital assets	-	3,731	3,731
TOTAL REVENUES	<u>93,674,889</u>	<u>87,957,416</u>	<u>(5,717,473)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		6,572,906	
Supplies		183,001	
Contract services and other charges		79,960,575	
Interfund payments for services		2,455,073	
Total mental and physical health	<u>94,389,512</u>	<u>89,171,555</u>	<u>5,217,957</u>
Capital outlay			
Capitalized expenditures	119,461	111,193	8,268
Transfers out	<u>458,916</u>	<u>178,567</u>	<u>280,349</u>
TOTAL EXPENDITURES	<u>94,967,889</u>	<u>89,461,315</u>	<u>5,506,574</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (1,293,000)</u>	(1,503,899)	<u>\$ (210,899)</u>
Adjustment from budgetary basis to GAAP basis		115,940 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(1,387,959)	
Fund balance - January 1, 2004		9,743,665	
Fund balance - December 31, 2004		<u>\$ 8,355,706</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (66,855)
Encumbrances, not included in GAAP basis expenditures	182,795
Adjustment from budgetary basis to GAAP basis	<u>\$ 115,940</u>